

Abbreviations

Abbreviation	Expanded form
AA	Advance Authorization
AEO	Average Export Obligation
ARO	Advance Release Order
ADD	Anti Dumping Duty
BCD	Basic customs duty
BE	Bill of entry
CTH	Customs Tariff Heading
CBIC	Central Board of Indirect Taxes and Customs
CBDT	Central Board of Direct Taxes
CECAs	Comprehensive Economic Cooperation Agreements
CETH	Central Excise Tariff Heading
CSO	Central Statistical organization
c.i.f.	Cost Insurance Freight
Commissionerate	Commissionerate of customs
CVD	Countervailing duty
DMA	Disaster Management Advisor
DoR	Department of Revenue
DoC	Department of Commerce
DGFT	Director General of Foreign Trade
DC	Development Commissioner
DGAD	Director General of Anti Dumping
DGCIS	Director General of commercial intelligence and statistics
DGTR	Directorate General of Trade Remedies
DGOV	Directorate General of Valuation
DTA	Domestic Tariff Area
DEPB	Duty Entitlement Pass Book
DEEC	Duty Exemption Entitlement Certificate
DFRC	Duty Free Replenishment Certificate
EDI	Electronic Data Interchange
EO	Export obligation
EODC	Export obligation discharge certificate
EOU	Export Oriented Unit
EP	Export Performance
EPCG	Export Promotion Capital Goods
EPZ	Export Processing Zone
EXIM	Export and Import
FY	Financial year

Abbreviation	Expanded form
FOB	Free on Board
FOR	Free on Road
FTP	Foreign Trade Policy
GDP	Gross Domestic Product
GFR	General Financial Rules
GST	Goods and Services Tax
HBP	Hand Book of Procedures
HSN	Harmonised system of nomenclature
ICT	Information and Communication Technology
ICEGAT	Indian Customs Electronic Commerce Gateway
IEC	Importer Exporter Code
ICES	Indian Customs Electronic Data Interchange System
ICD	Inland Container Depot
ITC(HS)	International Tariff Classification (Harmonised System)
JDGFT	Joint Director General of Foreign Trade
LOP	Letter of permission
LRM	Local Risk Management
MEIS	Merchandise Exports from India Scheme
NFCD	National Co-operative Construction & Development Federation
OC	Occupation certificate
OSPCA	On Site Post Clearance Audit
PAC	Public Accounts Committee
Pr.CCA	Principal Chief Controller of Accounts
PSU	Public Sector Undertaking
PWO	Public Works Organization
RCMC	Registration cum Membership Certificate
RLA	Regional licensing authority
RMS	Risk Management System
₹	Rupees
SAD	Special additional duty of customs
SEIS	Service Exports from India Scheme
SEZ	Special Economic Zone
SFIS	Served from India Scheme
STP	Software Technology Park
SION	Standard Input Output Norms
UAC	Unit Approval Committee
VKGUY	Vishesh Krishi and Gram Udyog Yojana